



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 8 2001

Are You Complying with SAS No. 84?

In 1998, the American Institute of CPAs (AICPA) issued Statement on Auditing Standards (SAS) No. 84, *Communications between Predecessor and Successor Auditors*, which replaced SAS No. 7 of the same name. Pursuant to 21 NCAC 8N .0403, CPAs providing an audit are required to comply with SAS No. 84.

In SAS No. 84, a predecessor auditor is defined as an auditor who has reported on the most recent audited financial statements or was engaged to perform but did not complete an audit of any subsequent financial statements; or has resigned, declined to stand for reappointment, or been notified that his or her services have been, or may be, terminated.

A current auditor can be considered a predecessor auditor if he or she has been informed by the client that services *may* be terminated. In SAS No. 84, a successor auditor is defined as an auditor who is considering accepting an engagement to audit financial statements but has not communicated with the predecessor auditor and as an auditor who has accepted such an engagement.

An auditor becomes the successor auditor only after the prospective client extends an offer to perform the engagement; at this point the successor auditor can communicate with the predecessor auditor.

One of the key points in SAS No. 84 is that the required communications

from the successor to the predecessor auditor include specific and reasonable inquiries regarding matters that will enable the successor auditor to decide to accept an engagement. The successor auditor should request permission from the prospective client to make inquiries of the predecessor auditor prior to the actual acceptance of the engagement. Because the rules of professional conduct prohibit an auditor from revealing, without the consent of the client, confidential information obtained during an engagement, the successor auditor should ask the potential client to allow the predecessor auditor to respond fully to the successor auditor's inquiries.

A successor auditor should not and cannot accept an engagement until he or she has communicated with the predecessor auditor on matters such as:

- information that might bear on the integrity of the management;
- disagreements with management as to accounting principles, auditing procedures, or other significant matters;
- communication to audit committees or others with equivalent authority and responsibility regarding fraud, illegal acts by clients, and internal-control-related matters; and
- the predecessor auditor's understanding as to the reasons for the change of auditors.

A predecessor auditor should re-

spond promptly and fully, on the basis of known facts, to the successor auditor's reasonable inquiries. However, a predecessor auditor who does not respond fully to the inquiries should state that he or she is offering a limited response. If the successor auditor receives a limited response attributable to unusual circumstances such as impending, threatened, or potential litigation; disciplinary proceedings; or other such circumstances, he or she should consider the implications of the limited response when deciding to accept the engagement.

Other communications (mainly a review of the predecessor's working papers) described in SAS No. 84 that may assist the successor auditor in planning the engagement can take place before or after acceptance of the engagement.

SAS No. 84
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Consent Orders

Timothy G. Potter, #18037
New Bern, NC 6/25/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 18037 as a Certified Public Accountant.
2. On January 19, 2001, Respondent was charged with three (3) felony counts of willfully attempting to evade Respondent's personal taxes (Exhibit 1).
3. In February of 2001, Respondent pleaded guilty to three (3) counts of willfully attempting to evade Respondent's personal taxes in violation of North Carolina General Statute (NCGS) 105-236 (7) (Exhibit 2).
4. Respondent received a six (6) to eight (8) month suspended sentence; was placed on supervised probation for three (3) years; was fined three thousand five hundred dollars (\$3,500.00); was required to pay restitution in the amount of seven thousand one hundred seventy-three dollars and sixty cents (\$7,173.60); was required to file his 1994, 1995, and 1996 state tax returns within forty-five (45) days; and was required to file all business and personal tax returns and pay all taxes as required by law (Exhibit 3).
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Caro-

lina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's conduct as set out above constitutes violations of NCGS 93-12(9)a, 93-12(9)b, and 93-12(9)e, and 21 NCAC 8N .0201, .0203(a), .0203(b)(1), .0204(a), and .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate is permanently revoked.

Calvin L. Blanton, #16066
Raleigh, NC 7/23/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 16066 as a Certified Public Accountant.

Count 1

2. In October of 1999, Respondent entered into a contract with Laurinburg Charter School (School) to perform an audit for the period July 1, 1998, through June 30, 1999, under the requirements of the Single Audit Act and in accordance with Generally Accepted Governmental Auditing Standards (GAGAS). The contract was signed by Respondent, a representative of the School, and a representative of the North Carolina Local Government Commission (LGC).
3. The contract required Respondent to complete the audit, submit the audit report by October 31, 1999, and provide a copy of the audit report to the Secretary of the LGC. A subsequent extension contract required sub-

mission of the audit to the LGC by December 31, 1999.

4. Respondent failed to submit a copy of the audit report to the LGC until March 9, 2000.
5. In March of 2000, a representative of the LGC notified Respondent that the LGC had rejected the audited financial statements which Respondent prepared for the School.
6. Sometime soon thereafter, Respondent contacted the LGC and discussed the necessary corrections to the School's audited financial statements, but Respondent failed to make the corrections for five (5) months.
7. Thus, in a letter dated September 11, 2000, a representative of the LGC provided information to the Board regarding the School's audited financial statements and requested assistance from the Board in resolving this matter.
8. In a letter dated September 18, 2000, Board staff requested specific information from Respondent. Respondent did not reply by the specified response date.
9. On October 6, 2000, Board staff sent a second letter via certified/return receipt mail requesting a response. This mail was returned by the United States Postal Service as unclaimed despite three (3) attempts to deliver this letter.
10. On October 25, 2000, Board staff telephoned Respondent regarding his failure to respond to two letters from the Board. Respondent made no explanation as to his failure to respond, but agreed that he would respond by November 3, 2000.
11. On November 13, 2000, the Board office received Respondent's response dated November 8, 2000, with accompanying documentation.
12. As of this date, Respondent has failed to make the changes necessary for the LGC to accept the School's audited financial statements.

Blanton
continued on page 4

Reclassifications

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

Henry Hill Brown -
Southern Pines, NC

Robert Weir Elliott -
Charlotte, NC

Paul Barber White -
Raleigh, NC

Reinstatement

James L. Acuff -
Charlotte, NC

David Calvin Hinton -
Winston-Salem, NC

Charles Louis Holt -
Athens, GA

David Maurice Rich -
Burlington, NC

Board Meetings

September 18

October 22

November 19

December 18

All Board meetings are held at the Board's offices and are open to the public. However, under State law, some portions of the meetings are closed to the public.

If you wish to address the Board on a specific issue, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-4222 or via e-mail (rnbrooks@bellsouth.net).

FASB Issues Two Statements on Business Combinations Project

The Financial Accounting Standards Board (FASB) has issued two statements, Statement No. 141, *Business Combinations*, and Statement No. 142, *Goodwill and Other Intangible Assets*, in regard to its business combinations project.

Statement 141 improves the transparency of the accounting and reporting for business combinations by requiring that all business combinations be accounted for under a single method-the purchase method. Use of the pooling-of-interests method is no longer permitted.

Statement 141 requires that the purchase method be used for business combinations initiated after June 30, 2001.

Statement 142 requires that goodwill no longer be amortized to earnings, but instead be reviewed for impairment.

This change provides investors with greater transparency regarding the economic value of goodwill and its impact on earnings. The amortization of goodwill ceases upon adoption of the Statement, which for most companies, will be January 1, 2002.

Copies of Statement No. 141 and Statement No. 142 may be ordered through the FASB Order Department by telephoning 800-748-0659 or by placing an order on-line at FASB's web site (www.fasb.org).

FASB to Amend Statement No. 67

The Financial Accounting Standards Board (FASB) recently proposed amending Statement No. 67, *Accounting for Costs and Initial Rental Operations of Real Estate Projects*, to exclude from its scope the accounting for acquisition, development, and construction costs of real estate developed and used by an entity for subsequent rental activities.

The accounting for those costs would be subject to the guidance in an Exposure Draft of a proposed Statement of Position (SOP) issued by the Accounting Standards Executive Committee (AcSEC) of the American Institute of Certified Public Accountants (AICPA).

FASB and the AcSEC are jointly responsible for setting US accounting standards for level B of the hierarchy of generally accepted accounting principles.

FASB's proposal also would amend APB Opinion No. 28, *Interim Financial Reporting*, to require that the costs that the proposed SOP would require be expensed as incurred on an annual basis also be expensed as incurred in interim periods.

AcSEC drafted the proposed SOP to address diversity in accounting for expenditures related to property, plant, and equipment (PP&E), including improvements, replacements, betterments, additions, repairs, and maintenance.

The proposed SOP addresses accounting and disclosure issues related to determining which costs related to PP&E should be capitalized versus those that should be charged to expense as incurred. The proposed SOP also addresses capitalization of indirect and overhead costs and component accounting for PP&E.

If adopted as a final Statement, FASB's proposal would be effective for annual and interim financial statements for fiscal years beginning after June 15, 2002, with earlier adoption encouraged.

The comment period ends October 15, 2001. The Exposure Drafts of the SOP and the FASB proposal are available free of charge on the FASB web site (www.fasb.org).

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Count 2

13. Despite a previous Consent Order between Respondent and this Board regarding audit services for Sampson County Minorities for SCMPG, Inc. (SCMPG), Respondent was again engaged in January of 2000 by SCMPG to prepare audited financial statements.

14. On August 23, 2000, SCMPG paid a \$1,250.00 deposit to Respondent based on Respondent's assurance that SCMPG's audit would be completed and delivered to SCMPG on August 24, 2000.

15. In January of 2001, SCMPG filed a complaint with the Board due to Respondent's failure to deliver the audit or to return SCMPG's deposit.

16. Despite letters and a telephone call from Board staff, Respondent had not completed the audit nor issued the report as of March 15, 2001.

17. On March 19, 2001, Respondent informed Board staff by telephone that he had returned SCMPG's money because he was unable to complete the audit.

18. SCMPG thereafter received a refund of its money from Respondent.

Count 3

19. On June 22, 1998, the Board issued an Order to Respondent suspending his certificate for at least 30 days and until his State Quality Review (SQR) was completed and imposing on him a one hundred dollar (\$100.00) civil penalty for failure to timely file his firm's annual registration and failure to obtain a SQR by the prescribed completion date.

20. On July 1, 1998, the Board office received Respondent's suspended certificate and the firm registration certificate for his professional corporation.

21. On July 17, 1998, the Board office received a check from Respondent for the civil penalty.

22. In September of 1998, Respondent provided the Board office with an SQR Statement of Completion form which

indicated that the exit conference for his firm's SQR was held on August 24, 1998.

23. Respondent's certificate was reinstated by the Board at its September 21, 1998, meeting.

24. On at least two (2) occasions, Board staff notified Respondent that his firm's next SQR was due to be completed by March 27, 2000. However, the accountancy statutes and rules permit SQR completion through the end of the calendar year.

25. On January 30, 2001, the Board office received, via facsimile, a copy of a SQR Statement of Completion form which indicated that the exit conference for his firm's SQR was held on January 24, 2001.

26. Respondent wishes to resolve these matters by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out in Count 1 above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, 8N .0203 (b)(1), 8N .0206, 8N .0209, 8N .0212, 8N .0403, and 8N .0405.

3. Respondent's actions as set out in Count 2 above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N.0212 and 8N .0305.

4. Respondent's actions as set out in Count 3 above constitute violations of NCGS 93-12(8c) and 21 NCAC 8M .0102.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Consent Order:

1. Respondent's certificate and Respondent's firm's registration are suspended for one (1) year from the date this Consent Order is approved by the Board.

2. Respondent shall return his suspended certificate and firm registration certificate to the Board with this signed Consent Order.

3. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six (6) months of the date this signed Order is accepted by the Board.

4. Respondent shall reimburse the Board one thousand dollars (\$1,000.00) in administrative costs incurred in the costs of this investigation. Said administrative costs shall be remitted within six (6) months of the date this signed Order is accepted by the Board.

5. Respondent shall send, within 30 days of the date that this Order is accepted by the Board, a letter to all his firm's clients informing the clients that he is no longer licensed as a CPA. A copy of said letter shall be provided to the Board for approval prior to the mailing of the letters.

6. After the letter specified in Paragraph 5 above is mailed, Respondent shall provide to the Board a list of all clients receiving this letter including each client's name, address, and telephone number.

7. After one (1) year plus the number of days, if any, that Respondent is late in complying with Paragraphs 3 and 4 above, Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

a. Application form (which includes statements regarding use of title during suspension),

b. Payment of the application fee,

c. 3 moral character affidavits (on forms provided by Board),

d. 40 hours of CPE in the 12 months preceding the application including the eight- hour accountancy law and ethics course as offered by the North Carolina Association of CPAs.

8. Upon Respondent's return to ac-

tive status, Respondent may reinstate Respondent's firm's registration.

9. Upon reinstatement, Respondent's reinstated firm shall obtain preissuance review of all audits until Respondent's reinstated firm receives an unqualified opinion for a peer review which includes an audit. If said peer review does not include a review of an audit, Respondent's reinstated firm shall continue to obtain preissuance review of each audit review until peer reviews have been obtained that review an audit. The reviewer shall be approved by the Board prior to performing said reviews.

10. Respondent agrees to cooperate at all times with the Board in the supervision and investigation of compliance with this settlement agreement and agrees to make all files, records, or other documents available immediately upon the demand of the Board.

11. If Respondent fails to complete the requirements as specified in Paragraphs 5, 6, 9, and 10 above, the suspension of Respondent's certificate will be extended by at least one (1) year or, if Respondent has reinstated his certificate, Respondent's certificate will again be suspended for at least one (1) year.

Ernst & Young LLP
Charlotte, NC 6/25/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent Ernst & Young LLP (hereafter "Respondent firm") is a licensed certified public accounting firm in North Carolina.

2. Respondent firm entered into a Consent Order in 1996 requiring that certain internal procedures be established with respect to state registration.

3. In 1997, Robert Wesley Champion, a South Carolina licensee, accepted

employment with Respondent firm's Charlotte location as a management consultant. He did not apply for a North Carolina license. Mr. Champion is no longer employed with Respondent firm.

4. In August of 1999, Mr. Champion signed an Experience Affidavit for a North Carolina licensure applicant, who had been previously employed with Respondent firm, but left Respondent firm prior to the time the Experience Affidavit was signed. Mr. Champion apparently signed the application as an accommodation to a friend. On said affidavit, Mr. Champion affirmed that the applicant's experience was obtained "in the public practice of accounting under the direct supervision of a CPA." Mr. Champion signed that affidavit as a South Carolina CPA.

5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm's identification in North Carolina of unlicensed or unregistered professional staff as CPAs is a violation of NCGS 93-1(a)(3), 93-3, 93-9, and 93-10, and 21 NCAC 8N .0202 and 8N .0203(b)(3).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent firm agree to the following Order:

1. Respondent firm will adopt internal procedures designed to prevent the preparation of inappropriate Experience Affidavits by its personnel.

2. Respondent firm shall pay a one

thousand dollar (\$1,000.00) civil penalty on behalf of Robert Wesley Champion.

3. Respondent firm shall review with all firm partners and managers in North Carolina the internal controls as specified in the Consent Agreement approved by the Board on March 25, 1996.

4. Respondent firm shall review and revise as necessary the internal procedures as specified in the March 25, 1996, Consent Order to include procedures so that all professional staff (individuals who have a certificate as a CPA, license or permit to practice as a CPA, or privilege or authority to use the title CPA) whose professional services are being provided to North Carolina clients and clients in North Carolina shall be duly licensed by this Board.

5. Respondent firm shall review with all present firm partners and managers who have North Carolina responsibility its policy that CPAs from other jurisdictions who offer or render professional services to North Carolina clients and clients in North Carolina must be licensed by this Board and shall follow the internal controls as specified in the March 25, 1996, Consent Order as amended pursuant to this Consent Order.

6. Respondent firm shall reimburse the Board for two thousand dollars (\$2,000.00) of the costs necessitated by the investigation and prosecution of this matter as well as the monitoring of compliance with this Consent Order.

7. In accordance with the terms of the March 25, 1996, Consent Order:

a. Respondent firm is censured.
b. The responsible Partner shall pay a civil penalty of one thousand dollars (\$1,000.00).

8. Any further violations of the terms of this Order or the Order as approved in March of 1996 shall result in the assessment of a five thousand dollar (\$5,000.00) civil penalty for Respondent firm in addition to any other discipline appropriate to said violation.

9. This Consent Order shall be binding upon Respondent firm's heirs, successors, and assigns.

In order to obtain sufficient evidential matter to form a basis for expressing an opinion on the financial statements for which the successor auditor has been engaged, he or she should consider viewing the predecessor auditor's work papers. To limit the misunderstanding that may occur, it is advised that the predecessor auditor obtain written permission from the client that grants access to the successor auditor.

Valid business reasons are not discussed in SAS No. 84—instead, only the predecessor's professional judgment is mentioned as a rationale for limiting the successor auditor's access to working papers.

Prior to granting access to the preceding year's work papers, a predecessor auditor may ask that the successor auditor agree, in writing, to specific assurances. To be granted greater access, the successor auditor may consider agreeing that he or she:

- will not comment, orally or in writing, to anyone as a result of the review as to whether the predecessor auditor's engagement was performed in accordance with generally accepted auditing standards;
- will not provide expert testimony or litigation support services or likewise accept an engagement to comment on issues relating to the quality of the predecessor auditor's work; and
- will not use the audit procedures or results thereof documented in the predecessor auditor's working papers as evidential matter in rendering an opinion on the financial statements of the client, except as contemplated in SAS No. 84.

In regard to what constitutes sufficient competent evidential matter with respect to evaluating opening balances, SAS No. 84 states, "The audit evidence used in analyzing the impact of the opening balances on the current-year financial statements and consistency of accounting principals is a matter of professional judgment."

Despite advocating the use of professional judgment to determine audit evidence, SAS No. 84 lists the most recent audited financial statements and the auditor's report on those statements; the results of the inquiry of the predecessor auditor; the results of the successor auditor's review of the predecessor auditor's working papers; and audit procedures performed on the current period's transactions that may provide evidence about the opening balances or consistency as appropriate audit evidence.

SAS No. 84 does not encourage the successor auditor to rely on the predecessor auditor's working papers. Instead, the successor should determine how the results of his or her review of those papers may affect the nature, timing, and extent of the procedures to be performed on the opening balances and the consistency of accounting principles.

Again, the auditor must use his or her professional judgment to determine the extent of the procedures to be performed and the audit evidence to be obtained with respect to the opening balances.

Interpretations to SAS No. 84 contain guidance on reaudits and the discovery of possible misstatements in financial statements reported on by a predecessor auditor.

In SAS no. 84, a reaudit is defined as an engagement in which an auditor is asked to audit and report on financial statements that have been audited and on which a report has been made. In this situation, an auditor considering accepting a reaudit engagement is considered the successor auditor and the predecessor auditor is the previous auditor. Therefore, the required communications also apply in this circumstance.

In a reaudit, although a successor auditor may take under consideration the information obtained from inquiries of the predecessor and the review of the predecessor's audit report as well as the prior working papers, this information alone is not enough on

which the successor auditor should base his or her opinion. If the successor auditor cannot obtain the competent evidential matter necessary to render an opinion, he or she should qualify or disclaim an opinion.

If, during a reaudit, a successor auditor discovers information that indicates that the financial statements are misstated and need revising, he or she should contact the client and ask that a meeting be held with the predecessor auditor so that the matter can be resolved.

If the client refuses communication between the successor and predecessor auditors about possible misstatements or if the successor is not satisfied with the resolution of the issue, the successor should consider the implications and decide if he or she should resign from the engagement.

Practitioners considering accepting a first-time engagement should keep in mind the general concepts in SAS no. 7, although revised in SAS no. 84 to reflect today's auditing environment, must be used in conjunction with other established client acceptance procedures.

For the complete text of Statement on Auditing Standards No. 84, *Communication between Predecessor and Successor Auditors*, please see *Statements on Accounting Standards* issued by the AICPA.

Deadline for Re-exam Applications

Re-exam applications for the November 2001 Uniform CPA Examination must be received by the Board or postmarked by August 31, 2001.

The exam application fee is \$200.00, regardless of the number of sections for which you are sitting.

To obtain an exam application, call the Board's toll-free application line (1-800-211-7930) or visit the Board's web site (www.state.nc.us/cpabd).

Certificates Issued

The following applications for certification were approved by the Board at its July 23, 2001, meeting:

Tonya Allison Almond	Amy S. Gibson	Patricia L. Porter
Katharine L. Baumann	Julie Schwein Hutton	Chandrika R. Rao
Bryan James Bishop	Bryan Henderson Jeter	James A. Rippin
Matthew Alan Brown	George E. Kemp	Anne Valdes Roberts
Christopher Donald Bunch	Sharon Lynn Mager	Michelle Lee Rohrer
Diane M. Case	Chad Ballard Mayhew	Jack Norman Rose
Steve Lawrence Combs	Sandra F. Miller	Christel Lee Sarchet
W. Keith Davis	Jennifer Ashley Monroe	Amanda Jayne Schrage
Amy Tyndall Deaver	David Roy Norris	Ralph Quentin Summerford
Steven Michael DeVantier	Katie Lentz Overton	David Edward Taylor
Lesley Quinby Dobbins	Georgette Mary Pappas	Melanie Tomlinson Townsell
George Joseph Doehner, Jr.	Lisa Shay Perkinson	Darren Matthew Waugh
Carol Perkins Edwards	Emily Jill Philippe	Cynthia Leiter Weaver
Dale K. Erdly	R. Brandon Powell	Carole Biermann Wehn

Reclassifications

Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

07/02/01 Parks Austin - Charlotte, NC	07/13/01 R. Stephen Wilkinson - Danville, VA
07/02/01 Arthur McKinnon Winstead - Greensboro, NC	07/13/01 Jeanne Royal Kelly - Valdosta, GA
07/02/01 Marvin Boyce Fuller, Jr. - Anderson, SC	07/13/01 Laurie Ann Pishotti - Cortland, OH
07/02/01 Janet Gantt Locke - Charlotte, NC	07/13/01 John Douglas Lykkebak - Maitland, FL
07/02/01 Robert Charles Hardy - Charlotte, NC	07/13/01 Billy L. Biggs - Gardner, KS
07/02/01 Catherine Cooksey Patton - Raleigh, NC	07/13/01 Eldon Jay Vincent - Boone, NC
07/02/01 Jean Watson Weatherspoon - Raleigh, NC	07/16/01 David C. Hinton - Winston-Salem, NC
07/02/01 Lenn R. Pruitt, Jr. - Decatur, GA	07/16/01 Elizabeth Rowland Gratzek - Greensboro, NC
07/02/01 Doris Schott Boniecki - Conway, AR	07/16/01 Daniel Walter Mirabito - Three Bridges, NJ
07/02/01 Lynne Desmarais Jones - Charlotte, NC	07/25/01 James Wilson Trent - Durham, NC
07/02/01 Claudia A. Keene - Matthews, NC	07/25/01 Dwight Evans Moody - Raleigh, NC
07/03/01 Deborah Johnston Rodgers - Chapel Hill, NC	07/25/01 Harry Edwin Rodenhizer - Durham, NC
07/03/01 Gregory Jouett Blackburn - Malvern, PA	07/25/01 James Deveraux Davis - Raleigh, NC
07/03/01 Pamela Sue Rowe - Greer, SC	07/25/01 Christine Mack Kovacs - Gastonia, NC
07/05/01 Susan G. Gary - Leawood, KS	07/25/01 Kenneth Parker - Charlotte, NC
07/05/01 Christa W. Nierzwick - Browning, IN	07/25/01 Stanley Cris Sapp - Scottsdale, AZ
07/09/01 James Edward Tyrell - Talbottow, GA	07/25/01 Kathie Ann Poirier - Austin, TX
07/09/01 John B. Turner - Raleigh, NC	07/25/01 Suzanne Marlar - Charlotte, NC
07/09/01 Thomas Jay Stowe - Norcross, GA	07/25/01 Robert Russell Wood - Charlotte, NC
07/09/01 Amy Bebbler Smith - Charlotte, NC	07/25/01 Lynne J. French - Pasadena, MD
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07/10/01 Jeffrey Todd Gardner - Hillsborough, NC	07/25/01 John Michael Del Greco - Knightdale, NC
07/11/01 Vincent M. Panichi - Mayfield Village, OH	07/25/01 Brian Robert Boal - Oakland, MD
07/13/01 Timothy C. Boyle - Washington Crossing, PA	07/25/01 Bradford B. Newton - Decatur, GA

State Board of CPA Examiners

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Notice of Address Change

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